## **REMARKS**

As a preliminary matter, applicants appreciate the allowance of claims 5-44 and 56-78.

Claims 79-81 stand rejected under § 103 on the basis of Yang et al., Clerc et al. and Terashita et al. Applicants traverse this rejection because there is no suggestion or motivation to combine the cited references to make a liquid crystal display which achieves a wide viewing angle by a simple structure having only one vertical aligned mode liquid crystal cell, as in the present invention.

As acknowledged by the examiner, Yang et al. fail to disclose the required tilts of the individual layers being in opposite directions, and the required orthogonal relationship.

The examiner relies upon Clerc et al. and Terashita et al. for these features.

Terashita et al. merely disclose an orthogonal relationship between absorption axes of a pair of polarizing elements.

Clerc et al. disclose two liquid crystal cells in which liquid crystal molecules are tilting in opposite directions (col. 11, lines 65-68). However, Clerc et al. do not disclose the viewing angle compensation film of the present invention, in which tilts are fixed. The liquid crystal display of the present invention achieves wide viewing angle by a simple structure having only one vertical aligned mode liquid crystal cell. Therefore, the technical relationship of the Clerc reference to the present invention is poor.

For this reason, one of ordinary skill in the art would not have looked to the Clerc reference to address the problem solved by applicants, in the manner in which

applicants solved it. Therefore, it would not have been obvious to one of ordinary skill in the art to combine the cited references. Accordingly, claim 79 should be allowable. Claims 80-81 depend from claim 79 and are allowable for the same reasons. Accordingly, withdrawal of this rejection is respectfully requested.

For the foregoing reasons, applicants believe that this case is in condition for allowance, which is respectfully requested. The examiner should call applicants' attorney if an interview would expedite prosecution.

Respectfully submitted,

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